

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 58009

**CITY OF BELLINGHAM/WHATCOM
COUNTY HOUSING AUTHORITIES**

Whatcom County, Washington

October 1, 1994 Through September 30, 1995

Issue Date: January 17, 1997

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CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

**Independent Auditor's Report On Compliance With Laws And Regulations
At The Financial Statement Level (Plus Additional State Compliance
Requirements Per RCW 43.09.260)**

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the financial statements, as listed in the table of contents, of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, and have issued our reports thereon dated August 27, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the City of Bellingham/Whatcom County Housing Authorities is the responsibility of the housing authorities' management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the housing authorities' compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the housing authorities complied with the laws and the *Constitution of the State of Washington*, their own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the housing authorities' compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the housing authorities and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

Independent Auditor's Report On Internal Control Structure
At The Financial Statement Level

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the financial statements of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, and have issued our reports thereon dated August 27, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the housing authorities is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles and the prescribed basis of accounting, as applicable. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the housing authorities, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of

management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

**Independent Auditor's Report On Financial Statements Of HUD Supported
Programs And Supplemental Information Required By HUD**

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the accompanying financial statements of the programs supported by the U.S. Department of Housing and Urban Development (HUD) of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995. These financial statements are the responsibility of the housing authorities' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the financial statements referred to above present only the HUD supported programs of the housing authorities and are not intended to present fairly the financial position and results of operations of the City of Bellingham/Whatcom County Housing Authorities, taken as a whole, in conformity with generally accepted accounting principles.

The housing authorities' policy is to prepare their financial statements referred to above on the basis of accounting practices prescribed or permitted by HUD, which is a basis of accounting other than generally accepted accounting principles. The accounting practices prescribed by HUD differ from generally accepted accounting principles, including the lack of required note disclosures. The effects of these departures from generally accepted accounting principles are not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial positions of the HUD supported programs of the City of Bellingham/Whatcom County Housing Authorities as of September 30, 1995, or the results of their operations for the fiscal year then ended.

However, in our opinion, such financial statements present fairly, in all material respects, the financial positions of the HUD supported programs of the City of Bellingham/Whatcom County Housing

Authorities at September 30, 1995, and the results of their operations for the fiscal year then ended, in conformity with the prescribed basis of accounting.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Actual Modernization/Development Cost Certificates for Projects WA19P041905-Z and WA19P025910-Z and the Supplemental Information for Analysis of Surplus (required by HUD Handbook 2000.04 Rev-1 for multifamily projects with HUD held or insured mortgages if separate audit not submitted) are not a required part of the financial statements but supplemental information required by HUD. Such information has been subjected to the auditing procedures applied in the audit of the financial statements of the respective HUD supported programs and, in our opinion, is fairly presented in all material respects in relation to the financial statements of such programs taken as a whole, on the basis of accounting practices prescribed or permitted by HUD.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 27, 1996, on our consideration of the housing authorities' internal control structure and a report dated August 27, 1996, on their compliance with laws and regulations.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

Independent Auditor's Report On Financial Statements Of Locally Funded Programs

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the accompanying financial statements of the locally funded programs of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, as listed in the table of contents. These financial statements are the responsibility of the housing authorities' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the financial statements referred to above present only the locally funded programs of the housing authorities and are not intended to present fairly the financial position, results of operations, and cash flows of the City of Bellingham/Whatcom County Housing Authorities, taken as a whole, in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the locally funded programs of the City of Bellingham/Whatcom County Housing Authorities as of September 30, 1995, and the results of their operations and cash flows for the fiscal year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 27, 1996, on our consideration of the housing authorities' internal control structure and a report dated August 27, 1996, on their compliance with laws and regulations.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

**Independent Auditor's Report On Financial Statements Of Farmers Home
Administration Funded Programs**

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the accompanying financial statements of the Farmers Home Administration funded programs of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, as listed in the table of contents. These financial statements are the responsibility of the housing authorities' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the financial statements referred to above present only the Farmers Home Administration funded programs of the housing authorities and are not intended to present fairly the financial position, results of operations, and cash flows of the City of Bellingham/Whatcom County Housing Authorities, taken as a whole, in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Farmers Home Administration funded programs of the City of Bellingham/Whatcom County Housing Authorities as of September 30, 1995, and the results of their operations and cash flows for the fiscal year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 27, 1996, on our consideration of the housing authorities' internal control structure and a report dated August 27, 1996, on their compliance with laws and regulations.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

Independent Auditor's Report On Supplementary Information
Schedule Of Federal Financial Assistance

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the financial statements of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, and have issued our reports thereon dated August 27, 1996. These financial statements are the responsibility of the housing authorities' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of the City of Bellingham/Whatcom County Housing Authorities taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

**Independent Auditor's Report On Compliance With The General Requirements
Applicable To Federal Financial Assistance Programs**

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the financial statements of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, and have issued our reports thereon dated August 27, 1996.

We have applied procedures to test the housing authorities' compliance with the following requirements applicable to their federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the fiscal year ended September 30, 1995:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements, including subrecipient monitoring

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's (OMB) *Compliance Supplement for Single Audits of State and Local Governments* or alternative procedures. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the housing authorities' compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the housing authorities had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

Independent Auditor's Report On Compliance With Specific Requirements
Applicable To Major Federal Financial Assistance Programs

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the financial statements of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, and have issued our reports thereon dated August 27, 1996.

We also have audited the housing authorities' compliance with the requirements applicable to their major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the fiscal year ended September 30, 1995. Those requirements include:

- Modernization and Development programs
- procurement
- performance funding system
- Public Housing Management Assessment program
- occupancy
- family self-sufficiency
- Section 8 Rental Assistance
- Section 8 Project Based Certificate program
- and claims for advances and disbursements

The management of the housing authorities is responsible for the housing authorities' compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the housing authorities' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the City of Bellingham/Whatcom County Housing Authorities complied, in all material respects, with the requirements referred to in the second paragraph of this report that are applicable to their major federal financial assistance programs for the fiscal year ended September 30, 1995.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

Independent Auditor's Report On Compliance With Specific Requirements
Applicable To Nonmajor Federal Financial Assistance Program Transactions

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the financial statements of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, and have issued our reports thereon dated August 27, 1996.

In connection with our audit of the financial statements of the housing authorities and with our consideration of the housing authorities' control structure used to administer their federal financial assistance programs, as required by OMB Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to their nonmajor federal financial assistance programs for the fiscal year ended September 30, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing allowability of the program expenditures that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the housing authorities' compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that the City of Bellingham/Whatcom County Housing Authorities had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

August 27, 1996

CITY OF BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES
Whatcom County, Washington
October 1, 1994 Through September 30, 1995

**Independent Auditor's Report On Internal Control Structure Used In
Administering Federal Financial Assistance Programs**

Board of Commissioners
City of Bellingham/Whatcom County Housing Authorities
Bellingham, Washington

We have audited the financial statements of the City of Bellingham/Whatcom County Housing Authorities, Whatcom County, Washington, as of and for the fiscal year ended September 30, 1995, and have issued our reports thereon dated August 27, 1996. We have also audited their compliance with requirements applicable to major federal financial assistance programs and have issued our reports thereon dated August 27, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the housing authorities complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit, we considered the housing authorities' internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and on compliance with requirements applicable to major federal assistance programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated August 27, 1996.

The management of the housing authorities is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles and the prescribed basis of accounting, as applicable.

- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
 - Accounts payable, purchasing, and receiving
 - Payroll
 - Property, plant, and equipment
 - General ledger
- **General Requirements**
 - Political activity
 - Davis-Bacon Act
 - Civil rights
 - Cash management
 - Relocation assistance and real property acquisition
 - Federal financial reports
 - Allowable costs/cost principles
 - Drug-Free Workplace Act
 - Administrative requirements, including subrecipient monitoring
- **Claims For Advances And Reimbursements**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

- **Accounting Controls**
 - Cash receipts
 - Cash disbursements
 - Receivables
 - Inventory control
- **Specific Requirements**
 - Types of services
 - Eligibility
 - Matching, level of effort, earmarking
 - Reporting
 - Special requirements
- **Amounts Claimed Or Used For Matching**

During the fiscal year ended September 30, 1995, the housing authorities expended 99.4 percent of their total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the housing authorities' major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

August 27, 1996